

8 IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 12th day of January, 1998

BEFORE

THE HON'BLE MR. JUSTICE V. P. MOHAN KUMAR

WRIT PETITION NOS.33312-315 OF 1997

BETWEEN :

Praxair India Pvt. Ltd.,
Ginigera Village
Koppal Taluk
Raichur District - 583 228

(Represented by its
Company Secretary
Mr. P.K. Ghose)

.. PETITIONER

(Sri D.O. Kotresh, Advocate
for petitioner)

A N D :

1. The Commercial Tax Officer/
Entry Tax Officer,
Office of the Commercial
Tax Officer,
Koppal - 583 231

356

2. Commissioner of
Commercial Taxes
Gandhinagar,
BANGALORE - 560 009

.. RESPONDENTS

(Smt. S. Sujatha, H.C.G.P.
for respondents)

Writ Petitions filed under Article 226 of the Constitution of India, praying to; Issue a writ, order or direction in the nature of CERTIORARI or any other appropriate order or direction, calling for records of the First Respondent and also for quashing the impugned four demand notices issued for the months of May'97, June'97, July'97 and August'97, all dated 17/10/97, (Annexures C, D, E, and F) as illegal, without the authority of law and hence not sustainable in law; Issue a writ, order or direction in the nature of MANDAMUS directing the Respondents or any officers subordinate from enforcing any payment of entry tax under the said Act contrary to the law declared by this Hon'ble Court in the case of Avinyl Polymers Pvt.Ltd., Bangalore Vs. State of Karnataka & Others, reported in 1997 (43) KAR.L.J.88 (HC) (DB), etc.

These Writ Petitions coming on for Orders, this day, the Court made the following :

W ✓
O R D E R

35

O R D E R

The question raised by the petitioners in these writ petitions is regarding the validity of levy of entry tax under the Karnataka Tax on Entry of Goods Act, 1979, and the question has been answered in favour of the petitioners by the judgment of this Court in AVINYL POLYMERS PRIVATE LIMITED V. STATE OF KARNATAKA & OTHERS, reported in 1997 (4) Kar.L.J.88. In the light of the said decision, the writ petitions are allowed.

Smt.S.Sujatha, learned Government Pleader appearing for the respondents, submits that the judgment, referred to above, has not become final and is pending before the Supreme Court. Therefore, while allowing the writ petitions, I make it clear that the judgment herein will be subject to the final order being passed by the Supreme Court in Civil Appeals Nos.7569 to 7575/97

Sd/-
JUDGE

